

## INDIVIDUAL PURCHASE USE TAX RETURN

Issued under P.A. 94 of 1937. Filing is mandatory.

When you buy items from out-of-state companies through the Internet, catalogs, or through newspaper, television or magazine advertisements, or buy an aircraft, you may owe use tax on those items. Some companies collect the Michigan tax on sales; when they do, you should pay the tax directly to the company.

**But if you buy something from an out-of-state company that doesn't collect Michigan sales or use tax, you must pay use tax directly to the Michigan Department of Treasury.**

Items subject to use tax include aircraft, clothing, appliances, electronic equipment, furniture, jewelry and books. You do not have to pay use tax on grocery food items, prescription drugs, vitamins and most magazine subscriptions.

Your Name		Telephone Number	
Street Address	City	State	ZIP Code

An itemized list of purchases is not required. Report only your total purchases on which you did not pay tax, including shipping and handling.

<b>Total Purchases</b>	\$	<i>I declare, under penalty of perjury, that the information in this return is true and complete to the best of my knowledge.</i>	
	X .06		
<b>TOTAL TAX DUE. Pay this amount.</b>	\$	Signature	Date

Make your check payable to the "State of Michigan," write the words "Use Tax" on the front of the check, and mail to: Sales, Use and Withholding Taxes Division, Michigan Department of Treasury, Lansing, MI 48922

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